

**EXHIBIT "A"**

UNITED STATES DISTRICT COURT  
DISTRICT OF DELAWARE

SEA STAR LINE, LLC,  
a limited liability company,

CIVIL ACTION

Plaintiff,

-VS-

EMERALD EQUIPMENT LEASING,  
INC., a corporation,

Defendant/Plaintiff  
on the Counterclaim

Case No. 05-CV-00245-(JJF)

-VS-

SEA STAR LINE, LLC

Defendant on the  
Counterclaim

**ANSWERS AND OBJECTIONS TO EMERALD EQUIPMENT LEASING, INC.'S  
INTERROGATORIES DIRECTED TO SEA STAR LINE, LLC,  
IN ACCORDANCE WITH RULE 16 SCHEDULING ORDER  
ISSUED ON NOVEMBER 3, 2006**

Pursuant to the applicable Federal Rules of Civil Procedure, Plaintiff/Counter-Defendant, Sea Star Line, LLC ("Sea Star"), submits the following answers and objections to the Interrogatories propounded by Defendant/Counter-Plaintiff, Emerald Equipment Leasing, Inc. ("Emerald"):

**OBJECTIONS TO DEFINITIONS AND INSTRUCTIONS**

1. Sea Star objects to Emerald's Definitions and Instructions as outside the scope of governing Federal Rules of Civil Procedure.
2. Sea Star objects to paragraph R of Emerald's Definitions as overbroad, contrary to the Court's rulings, and not calculated to lead to admissible evidence within the scope of the

Amended Counterclaim.

**INTERROGATORIES**

1. As to each piece of Emerald Equipment for which Emerald has made a claim as alleged in the Counterclaim, please state whether Sea Star admits using such piece of Emerald Equipment and, if so, the date Sea Star first used the equipment, the date the piece of Emerald Equipment was returned by Sea Star to Emerald, and identify for each such piece of equipment any document which evidences Sea Star's initial use of that piece of equipment and the return of such piece of equipment to Emerald.

**ANSWER:** Objection. The Interrogatory is overbroad, harassing, and not calculated to lead to discovery of admissible evidence. Furthermore, Emerald has failed to specify or identify "each piece of Emerald Equipment for which Emerald has made a claim as alleged in the Counterclaim" as an attachment to the Amended Counterclaim or to these Interrogatories. Subject to and without waiver of its objections, Sea Star has produced and will continue to produce business records pursuant to Fed. R. Civ. P. 33(d), within a reasonable time after Sea Star receives specification of each piece of Emerald Equipment for which Emerald is making a claim in the Amended Counterclaim.

2. Identify the names and addresses of all Sea Star representatives, employees and/or agents who were authorized, on behalf of Sea Star, to sign TIRs for all Emerald Equipment used by Sea Star in San Juan, Puerto Rico.

**ANSWER:** Union checkers, not Sea Star employees, ordinarily would sign TIRs for equipment that entered or exited Sea Star's terminal in San Juan, whether or not Sea Star had used such equipment. At the request of Emerald and MBC Leasing Corp. representatives, Sea Star

employees or security personnel sometimes signed TIRs, gate logs, or other documents authorizing movement of equipment from Sea Star's main terminal facility to locations such as the SAHSI lot, whether or not Sea Star had used such equipment. Pursuant to Fed. R. Civ. P. 33(d), Sea Star has produced and will continue to produce business records relating to Emerald Equipment movements.

3. Identify the names and addresses of all Emerald representatives, employees and/or agents who Sea Star contends were authorized to sign TIRs on behalf of Emerald for all Emerald Equipment used by Sea Star in San Juan, Puerto Rico.

**ANSWER:** Persons known to Sea Star who were authorized to sign and signed TIRs and other documents on behalf of Emerald and MBC Leasing Corp. in connection with inventory, movement, and condition of equipment in San Juan, whether or not Sea Star had used such equipment, include: Thomas Holt, Jr., Arthur Davis, Martin McDonald, Francisco Gonzalez Rios, Tomas Flores Rios, and Joseph Maqueda. Other persons may be identified in depositions or in business records, including copies of TIRs, that Sea Star has produced and will continue to produce pursuant to Fed. R. Civ. P. 33(d). Sea Star also has named potential witnesses in its Rule 26(a)(1) Disclosures and its Statement in Accordance with May 8, 2006 Order.

4. Do you contend that the documents referred to by Emerald in this litigation as "Move histories" do not accurately reflect the movement of Emerald Equipment. If so, please state in complete and full detail your contentions as to why such Move Histories are not reliable.

**ANSWER:** Objection. The Interrogatory fails to define and identify any "Move histories" to which Emerald refers, is overbroad, and demands privileged work product. Furthermore,

Emerald has failed and refused to produce the original writings and recordings used to compile printed and handwritten "Move histories" summaries. Such original materials are necessary to audit accuracy and reliability of secondary historical documents, whenever they were prepared and whether or not they purportedly "reflect the movement of Emerald Equipment" as defined.

5. If a Move History, or some other written document, indicates a piece of Emerald Equipment moving in or out of the Dominican Republic after April 27, 2002, do you contend the movement of that equipment could have been caused by some entity other than Sea Star. If so, please advise what other entities Sea Star believes would have been in a position to exercise control over such equipment in order to move such equipment in or out of the Dominican Republic.

**ANSWER:** Objection. The Interrogatory requires speculation and conjecture, fails to define and identify "Move histories" to which Emerald refers, demands privileged work product, and is not reasonably calculated to lead to discovery of admissible evidence. Subject to and without waiver of its objections, Sea Star believes E.T. Heinsen C por A, Priority RoRo, Interline Connection, and Marine Express, as well as repair facilities, truckers, and trucker pools, are examples of entities that would have been in positions to exercise control and to cause movement of equipment now claimed by Emerald into, out of, or within the Dominican Republic.

6. Please identify each and every inventory which Sea Star conducted in connection with Emerald Equipment at any time subsequent to April 27, 2002, stating the date or dates of such inventories, the locations of such inventories, the names and addresses of the persons who took such inventories, the reasons for such inventories, and if said inventories were provided to

Emerald, the date such inventories were so provided.

**ANSWER:** Objection. The Interrogatory is overbroad, harassing, and repetitive. Subject to and without waiver of its objections, Sea Star states that pursuant to Fed. R. Civ. P. 33(d), Sea Star has produced business records relating to equipment inventories. Witnesses have testified during depositions regarding inventories, and Sea Star named potential witnesses in its Rule 26(a)(1) Disclosures and its Statement in Accordance with May 8, 2006 Order.

7. Has any Sea Star employee, agent or representative ever backdated TIRs (i.e., signed and dated TIRs with a date that was not contemporaneous with the signature, but rather was a date prior to execution of the TIR), and if so, please state in detail the circumstances and basis for such document to be backdated, including the unit number of each piece of equipment corresponding to such backdated TIR.

**ANSWER:** No, from time to time, Sea Star personnel prepared equipment condition reports on "Container and Interchange Receipt/Inspection Report" forms for execution, particularly in circumstances when MBC Leasing Corp. or Emerald representatives requested movement of equipment that was in storage. Such condition reports may reference dates when such equipment entered Sea Star's terminal in the Port of San Juan. Pursuant to Fed. R. Civ. P. 33(d), Sea Star has produced business records, including but not limited to the reports.

8. Does Sea Star contend that its liability for rental payments for the use of Emerald Equipment terminated at any time prior to the date on which said piece of equipment was returned to Emerald. If so, please state in detail all circumstances under which Sea Star contends its liability for rental payments to Emerald terminated at a time prior to the date on which said

piece of equipment was returned by Sea Star to Emerald.

**ANSWER:** Objection. The Interrogatory is overbroad, harassing, not calculated to lead to discovery of admissible evidence, and demands information subject to work product privilege. Furthermore, Emerald has failed to specify or identify any "piece of Emerald Equipment" covered by the Interrogatory. For each piece of Emerald Equipment, Sea Star's duties and responsibilities have been governed and limited by express terms and conditions of the Equipment Rental Agreement and the Indemnity Agreement, bankruptcy court orders, the facts relating to alleged use, and affirmative defenses, such as those delineated in the Answer and Affirmative Defenses to Amended Counterclaim. Subject to and without waiver of its objections, Sea Star has produced and will continue to produce business records pursuant to Fed. R. Civ. P. 33(d), within a reasonable time after Sea Star receives specification of each piece of Emerald Equipment for which Emerald is making a claim in the Amended Counterclaim.

9. Please describe in detail any discussions between representatives of Sea Star and representatives of Emerald which led to Sea Star's creation of "self-billing reports".

**ANSWER:** Sea Star representatives had no discussions with "Emerald" representatives that led to creation of "self-billing reports". Communications were with designated MBC Leasing Corp. representatives, such as Scott Krieger, Arthur Davis, and Thomas Holt, Jr. Pursuant to Fed. R. Civ. P. 33(d), Sea Star has produced its business records.

10. Did employees, agents or representatives of Sea Star ever input any information into the NPR or Holt computer system. If so, please set forth in complete and full detail all circumstances in connection therewith, including the names and addresses of said employees,

~~ANGA Pours~~

STATE OF FLORIDA )  
 )ss  
COUNTY OF DUVAL )

BEFORE ME, the undersigned authority, personally appeared Andrew Rooks, Director of Equipment of SEA STAR LINE, LLC, who is personally known to me and who stated that he that he has read the Answers to Interrogatories, and that same are true and correct to the best of



his knowledge, information, and belief.

SWORN TO AND SUBSCRIBED before me this 30<sup>th</sup> day of January, 2007.

  
NOTARY PUBLIC

My Commission Expires:



**EXHIBIT "B"**

**ADELMAN LAVINE GOLD AND LEVIN**  
A PROFESSIONAL CORPORATION

ATTORNEYS AND COUNSELORS AT LAW

LEWIS B. GOLD  
GARY M. SCHILDHORN  
BARRY D. KLEBAN  
GARY D. BRESSLER  
STEVEN D. USDIN  
RAYMOND H. LEMISCH  
BRADFORD J. SANDLER  
ALAN I. MOLDOFF  
KATBLEEN E. TORBIT  
MARK PFEIFFER  
JENNIFER R. HOOVER  
ALEXANDER MORETSKY  
MARIE C. DOOLEY

SUITE 900  
FOUR PENN CENTER  
PHILADELPHIA, PA. 19103-2808  
(215) 568-7515  
FACSIMILE (215) 557-7922  
susdin@adelmanlaw.com  
www.adelmanlaw.com

90 John Street, Suite 701  
New York, NY 10038  
(212) 227-9389

919 N. Market Street,  
Suite 710  
Wilmington, DE 19801  
(302) 654-8200

February 9, 2007

**BY FIRST-CLASS MAIL AND TELECOPIER**

Timothy J. Armstrong, Esquire  
Armstrong & Mejer  
Suite 1111, Douglas Center  
2600 Douglas Road  
Coral Gables, FL 33134

**Re: Sea Star Line, LLC v. Emerald Equipment Leasing, Inc.**  
**U.S. District Court for the District of Delaware**  
**Case No. 05-CV-00245-(JJF)**

Dear Tim:

I am in receipt of Sea Star's Answers and Objections to Emerald Equipment Leasing, Inc.'s Interrogatories Directed to Sea Star Line, LLC In Accordance With Rule 16 Scheduling Order Issued On November 3, 2006 (the "Sea Star Answers to Emerald's Interrogatories"). In reviewing Sea Star's Answers to Emerald's Interrogatories, I note the following deficiencies.

Interrogatory No. 1 - Sea Star has not answered this Interrogatory at all. The objection to the Interrogatory is without merit. Sea Star's statement that Emerald has failed to specify or identify "each piece of Emerald Equipment for which Emerald has made a claim as alleged in the Counterclaim as an attachment to the Amended Counterclaim or to these Interrogatories", is pointless. Sea Star, through discovery in this matter, has been advised by Emerald of each and every piece of Emerald Equipment for which Emerald is asserting a claim in this matter. Those pieces of equipment are specifically identified in the Emerald invoices previously submitted by Emerald in discovery, and which invoices have been updated in the most recent Emerald Response to Sea Star's Discovery Request. The specific information sought in paragraph 1 should be provided now.

Interrogatory No. 2 - This Interrogatory specifically requests the names and addresses of not only Sea Star employees who are authorized to sign TIRs for Emerald Equipment used by Sea Star in San Juan, Puerto Rico, but also any other Sea Star representatives or agents who are authorized, on behalf of Sea Star, to sign TIRs. Is Sea Star claiming the "union

Timothy J. Armstrong, Esquire  
February 9, 2007  
Page 2

checkers" were not authorized by Sea Star to sign TIRs? Assuming they were authorized by Sea Star, the requested information should be provided. Furthermore, the answer given by Sea Star admits that Sea Star employees or security personnel signed certain TIRs, but again, the requested information was not provided. The answer provided by Sea Star is not responsive. The names of the union checkers, as well as the Sea Star employees or security personnel should be provided.

Interrogatory No. 4 - This Interrogatory requests Sea Star to advise whether or not Sea Star contends the "Move Histories" accurately reflect the movement of Emerald Equipment. This requires a simple yes or no response. If Sea Star contends the "Move Histories" do not accurately reflect the movement of Emerald Equipment, then the Interrogatory request that Sea Star state in detail its contentions as to why the "Move Histories" are not reliable. This was not answered. The response provided by Sea Star simply states that Emerald "has failed and refused to produce the original and writings and recordings used to compile printed and handwritten "Move Histories" summaries. I am not sure what this means. Please advise specifically what "original writings and recording" you are referring to and when Sea Star made a request for this information.

Interrogatory No. 6 - This Interrogatory requests a list of each inventory which Sea Star conducted with specific information requested for each such inventory. This Interrogatory is not overbroad, harassing and/or repetitive. The specific information requested should be provided.

Interrogatory No. 8 - This Interrogatory simply requests whether Sea Star contends its liability for rental payments for the use of Emerald Equipment terminated at any time prior to the date on which said piece of equipment was returned to Emerald. Again, this requires a simple yes or no. If Sea Star contends its liability for rental payments to Emerald terminated at a time prior to the date on which said piece of equipment was returned by Sea Star to Emerald, the Interrogatory requests that Sea Star state in detail the circumstances for such occurrence. Sea Star's reference to various documents is not responsive to this Interrogatory.

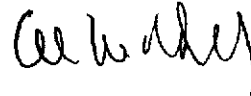
Interrogatory No. 9 - This Interrogatory requests information regarding the details of discussions pertaining to Sea Star's creation of self-billing reports. Sea Star's ipse dixit assertions that the persons Sea Star representatives spoke with were representatives of MBC Leasing Corp., and not Emerald, is clearly evasive. The details of the discussions requested should be provided.

Please provide supplemental responses as requested by this correspondence within seven (7) days. If I do not hear from you, I will have no choice but to seek direction from the District Court.

Timothy J. Armstrong, Esquire  
February 9, 2007  
Page 3

Thank you very much.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Alan I. Moldoff", written in a cursive style.

ALAN I. MOLDOFF

AIM:md

cc: Emerald Equipment Leasing, Inc.  
Gary M. Schildhorn, Esquire

g:\393\10\letters\armstrong-md10

**EXHIBIT "C"**

**ARMSTRONG & MEJER**

PROFESSIONAL ASSOCIATION  
ATTORNEYS AT LAW

TELEPHONE (305) 444-3355  
TELECOPIER (305) 442-4300

SUITE IIII DOUGLAS CENTRE  
2600 DOUGLAS ROAD  
CORAL GABLES, FLORIDA 33134

**VIA TELEFAX AND U.S. MAIL**

February 16, 2007

TELEFAX NO. (215) 557-7922

Alan I. Moldoff, Esq.  
Adelman Lavine Gold & Levin  
Suite 900  
Four Penn Center  
Philadelphia, PA 19103

Re: Sea Star Line, LLC - Emerald Equipment Leasing, Inc.

Dear Mr. Moldoff:

In response to your letter dated February 9, 2007, the allegations as to "deficiencies" in Sea Star's Answers and Objections to Emerald Equipment Leasing, Inc's Interrogatories are unfounded:

Interrogatory No. 1 - Sea Star has objected to this Interrogatory, which is actually an unauthorized request to admit, contravening the Court's Order. Moreover, you attached no equipment list, and Sea Star has no obligation to divine what "each and every piece of Emerald Equipment for which Emerald is asserting a claim in this matter" might be in connection with the Amended Counterclaim for purposes of answering Interrogatories or responding to improper requests for admissions.

Contrary to your contention, the identities of the pieces of "Emerald Equipment" continue to change. With respect to DV and Adjusted DV claims, comparison of the schedules produced in regard to the original Counterclaim with the "Updated schedules ('invoices')" recently produced in regard to the Amended Counterclaim reveals that your client has added numerous pieces and deleted others. With respect to the *per diem* claims, we have not completed comparison of the schedules produced in

Alan I. Moldoff, Esq.  
February 16, 2007  
Page 2

regard to the original Counterclaim with the "Updated schedules" produced in regard to the Amended Counterclaim, since you did not furnish the documents in electronic formats. Thus, we have not ascertained what equipment identities and other particulars changed. Answering Interrogatory No. 1, Sea Star has properly stated:

Subject to and without waiver of its objections, Sea Star has produced and will continue to produce business records pursuant to Fed. R. Civ. P. 33(d) within a reasonable time after Sea Star receives specification of each piece of Emerald Equipment for which Emerald is making a claim in the Amended Counterclaim.

Enclosed is an updated index of records produced by Sea Star pertaining to Emerald's previously disclosed equipment claims. With respect to particular pieces of equipment, Sea Star has produced e-mails and other documents showing location and movement of equipment, such as trailer interchange receipts ("TIRs"), gate logs, inventories, and depot records. As stated, Sea Star will continue to supplement production pursuant to Rule 33(d), as Sea Star reviews Emerald's "Updated schedules".

Interrogatory No. 2 - Pursuant to Rule 33(d), Sea Star has produced TIRs, gate logs, and other documents authorizing movement of equipment, whether or not Sea Star had used such equipment. Identification of the signatures on such documents and the burden of deriving or ascertaining the answer to Interrogatory No. 2 is substantially the same for Emerald as it would be for Sea Star. To our knowledge Emerald has raised no issue as to the authority of any "Sea Star representatives, employees, and/or agents who were authorized, on behalf of Sea Star, to sign TIRs" in San Juan, Puerto Rico.

Interrogatory No. 4 - Again, Sea Star has objected to this Interrogatory, which is actually an unauthorized request to admit, contravening the Court's Order. Moreover, you attached no list of "documents referred to by Emerald in this litigation as 'Move histories'", and Sea Star has no obligation to speculate as to your client's documentary references might be. Not only do you demand a blanket admission with respect to a



Alan I. Moldoff, Esq.  
February 16, 2007  
Page 3

generic category of unidentified documents, but also you have failed to produce the originals or duplicates of the writings used to compile the "Move histories" in compliance with applicable rules, such as Fed. R. Evid. 1002, 1003, and 1006.

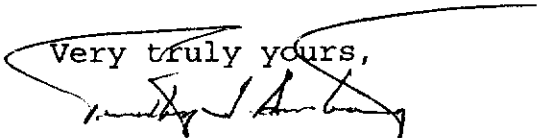
Interrogatory No. 6 - Pursuant to Rule 33(d), Sea Star has produced its voluminous inventories, as well as related e-mails and other records.

Interrogatory No. 8 - This Interrogatory represents another unauthorized request to admit, contravening the Court's Order. Furthermore, without specifying any situation or identifying particular equipment, the Interrogatory assumes that liability for rental payments arose, obviously invites speculation, demands legal conclusions, and is clearly objectionable. There are many circumstances under which Sea Star's "liability for rental payments for the use of Emerald Equipment terminated...prior to the date on which said piece of equipment was returned to Emerald" or never existed. For example, Sea Star's liability for rent terminated when Sea Star purchased, or MBC Leasing Corp. sold (in its own name or in Emerald's name), equipment that was not returned to Emerald.

Interrogatory No. 9 - Contradicting Emerald's contention, this Interrogatory does not "request[] information regarding the details of discussions pertaining to Sea Star's creation of self-billing reports." Sea Star has answered directly that there were no "discussions between representatives of Sea Star and representatives of Emerald", as you well know. Pursuant to Rule 33(d), Sea Star has produced e-mails and other records relating to the self-billing reports, as well as the self-billing reports. What is "clearly evasive" about such an answer? That you may have meant to ask a different question is not a ground for demanding a different answer.

If you have further questions, please contact me.

Very truly yours,

  
Timothy J. Armstrong

**BATES LABELING INDEX FOR EMERALD DOCUMENTS****BATES NO.****FROM: TO: ITEM DESCRIPTION**

SE1	SE901	SEA STAR LINE SELF BILLING REPORTS FROM 4/27/02-4/30/04 AND STORAGE/HANDLING INVOICES WITH BACKUP DOCUMENTATION
SE902	SE13071	COMPLETE MANIFESTS FROM 4/27/02-4/30/04
SE13100	SE13156	4/27/02 JAXPORT INVENTORY
SE13157	SE13179	6/22/02 SJU INVENTORY SIGNED BY M. MCDONALD
SE13180	SE13229	7/9/02 SJU SHOWROOM INVENTORY
SE13230	SE13262	8/15/02 SJU INVENTORY SIGNED BY M. MCDONALD
SE13265	SE13277	INLAND DEPOT INVENTORIES
SE13278	SE13282	FURGONERA DOMINICAN INVENTORY
SE13300	SE13313	BILL OF LADING TO REPOSITION EMERALD EQUIPMENT TO U.S. FROM PUERTO RICO
SE13400	SE13409	LIST OF EMERALD CHASSIS SOLD TO HORIZON
SE13500	SE13519	LIST OF EMERALD CHASSIS SOLD TO SEA STAR LINE
SE13600	SE13768	PLEADINGS/ORDERS/& TRANSCRIPTS,
SE13769	SE13799	CLOSING ANALYSIS & MEMO
SE13800	SE14115	NPR AGREEMENT DATED 4/26/02
SE14116	SE14118	ASSIGNMENT OF LEASE AS SECURITY 11/20/97 BETWEEN EMERALD AND MBC
SE14119	SE14121	LESSEES' NOTICE, CONSENT, AND ACKNOWLEDGMENT 11/20/97 BETWEEN EMERALD AND MBC
SE14122	SE14162	EQUIPMENT RENTAL AGREEMENT 3/18/99 BETWEEN MBC AND NPR
SE14163	SE14173	SALE AGREEMENT 7/23/02 BETWEEN MBC AND SSL
SE14174	SE14196	EQUIPMENT RENTAL AGREEMENT 8/1/02 BETWEEN MBC AND SSL
SE14197	SE14205	INDEMNITY AGREEMENT 9/28/02 BETWEEN MBC AND SSL
SE14206	SE14214	BANKRUPTCY NOTICE OF MOTION 6/4/04
SE14215	SE14225	EQUIPMENT RENTAL AGREEMENT BETWEEN EMERALD AND SSL (DRAFT)
SE14226	SE14234	EQUIPMENT RENTAL AGREEMENT BETWEEN EMERALD AND SSL (DRAFT)
SE14235	SE14252	EQUIPMENT RENTAL AGREEMENT BETWEEN EMERALD AND SSL (DRAFT)
SE14253	SE14263	EQUIPMENT RENTAL AGREEMENT BETWEEN EMERALD AND SSL (FINAL)
		<b>BACKUP DOCUMENTATION FOR EMERALD CLAIMS INCLUDING TIR'S, EMAILS, INVENTORIES, GATE LOGS:</b>
SE14300	SE14399	CHASSIS

SE14400	SE14499		CHASSIS
SE14500	SE14944		REEFERS & CHASSIS
SE15500	SE16315		GENSETS
SE16500	SE17099		20' CHASSIS
SE17100	SE17199		CHASSIS
SE17500	SE18099		45' CHASSIS
SE18100	SE18399		CHASSIS
SE18500	SE18799		40' CHASSIS
SE19000	SE19399		CHASSIS
SE19400	SE19999		CONTAINERS
<b>CLAIM FORMS SUBMITTED BY ART DAVIS &amp; LORRAINE ROBINS, OF EMERALD, FROM 3/4/2003 TO 1/23/2004</b>			
		<b>DATE OF SCHEDULE</b>	<b>CLAIM TITLE</b>
SE20000	SE20001	1 3/4/03	A - Container and Chassis shown as at one time under lease to Sea Star still in use at terminal in San Juan
SE20002	SE20003	2 3/4/03	B - "Containers and Chassis in use by Sea Star in San Juan and not on lease Used as Fences, Storage, Guards, Office, Shop Area, Pool"
SE20004	SE20005	3 3/4/03	C - "Containers return in San Juan since 1/27/03"
SE20006	SE20008	4 3/11/03	D - "Containers & Chassis in use by Sea Star in San Juan and not on lease billings used as fences, storage guard shack, offices, shop area, pool Area, as found by Arthur Davis."
SE20009	SE20009	5 3/11/03	E - "Lease not RTD"
SE20010	SE20017	6 ORIG: 3/28/03 ADJUSTED: 4/28/03	F - "Container listed on your emails 6/26/02 and 7/17/02 that were to be returned to Packer Avenue Marine Terminal Philadelphia; Adjusted 4/28/03"
SE20018	SE20020	7 4/2/2003	G - "Containers & Chassis listed on your email 6/26 & 7/17/02 that were to be returned at Jacksonville. Off/On hire information taken by us from your self billings. When not available on self billings taken from your emails"
SE20021	SE20021	8 ORIG: 3/25/03 ADJUSTED: 6/2/03	H - "Chassis On hired in San Juan 4/27/02; Adjusted 6/2/03"
SE20022	SE20027	9 4/8/2003	I - "Container loaded PAMT SS Mayaguez 4/26/02 Load & Discharge"
SE20028	SE20030	10 4/8/2003	J - "Chassis returned to Jacksonville thru 2/28/03 that are on Sea Star self billing report"
SE20031	SE20034	11 4/9/2003	K - "Chassis in use by Sea Star Lines but not on self billing reports"
SE20035	SE20036	12 4/16/2003	L - "Gen Sets returned to Jacksonville that are on self billing report 4/11/03"
SE20037	SE20041	13 4/16/2003	M - "Gen Sets returned to Jacksonville that were not on self billing report; 4/14/03"
SE20042	SE20042	14 4/16/2003	N - "Containers on self billing report returned to Jax; 4/18/03"
SE20043	SE20044	15 4/16/2003	O - "Containers in use by Sea Star not on self billing report returned to Jacksonville; 4/11/03"
SE20045	SE20051	16 5/19/2003	R - "Schedule 45' CH On self billing report both terminated and not terminated; 5/19/03"
SE20052	SE20053	17 ORIG: 5/27/03 ADJUSTED: 10/17/03	"DV20 Schedule DV 20' Containers On self billing report terminated and not terminated 5/27/03"
SE20054	SE20055	18 ORIG: 5/28/03 ADJUSTED: 10/17/03	"DV40 Schedule DV 40' Containers on self billing report terminated and not terminated 5/28/03"
SE20056	SE20059	19 8/5/2003	"INV72203 8/5/03 Equipment not on self billing report but was used with units on self-billing report that Gi/Go PAMT"
SE20060	SE20061	20 8/25/2003	Misc Chassis - "INV62803 Fla RTD This invoice covers equipment that has been returned to Jacksonville some of which are on your self billing report and others are not"

SE20062	SE20066	21	ORIG: 12/9/03 ADJUSTED: 12/30/03 (amendment of 20'CH claim of 5/6/03)	"Emerald Equipment Leasing Invoice to Sea Star Line Inc. 12/09/03, Amended 12/30/03, Schedule 20'CH, Units both on self billing report and not on self billing report, Terminated and not terminated"
SE20067	SE20073	22	12/22/2003 (amendment of 40'RF claim of 5/23/03)	"Emerald Equipment Leasing Invoice 12/22/03, Schedule 40' Reefer Containers, Units in use by SSL both on self billing report and not on self billing report, Terminated and not terminated"
SE20074	SE20085	23	1/13/04 (amendment of genset claim of 5/20/03)	"Emerald Leasing Invoice to Sea Star Lines Amended 1/13/04; Gen Sets used by SSL both on self billing report and not on self billing report"
SE20086	SE20096	24	1/7/04 (amendment of 45'CH claim of 10/17/03)	"Emerald Equipment Leasing Invoice to Sea Star Lines, Amended 1/7/04, Units both on self billing report and not on self billing report, Terminated and not terminated; 45' Chassis"
SE20097	SE20109	25	ORIG: 11/11/03 ADJUSTED: 12/16/03 (amendment of 40'CH claim of 5/13/03)	"Emerald Equipment Leasing Invoice to Sea Star Line, Inc 11/11/03, Schedule 40'CH, Units on self billing report both terminated and still on hire – Amended 12/16/03"
SE20500	SE20523		JACKSONVILLE GTS TIR'S	
SE21100	SE21244		ADDITIONAL CHASSIS TIRS FROM NEWEST CLAIM	
SE30000	SE30471		NJ GATE LOGS	
SE35000	SE35118		SJU BACK GATE LOG	
SE40000	SE40360		DOMINICAN MANIFESTS	
SE41000	SE41856		NPR SYSTEM RECORDS	
SE50000	SE53105		CORRESPONDENCE & RELATED DOCS	
SE54000	SE54100		CORRESPONDENCE & RELATED DOCS	
SE60000	SE60098		OUTBOUND LOGS FOR 1st 3 VOYAGES	
SE61000	SE61003		SJU INVENTORY DATED 2/23/2004	
SE61100	SE61140		7/19/2002 NPR REPORT	
SE61142	SE61146		JAN'03 IQSHIP REPORT - EMERALD EQUIPMENT	
SE61147	SE61162		7/20/2003 SJU INVENTORY	
SE61500	SE61509		GTS REEFER LISTING	
SE620000	SE62066		AUG'02 SJU INVENTORY	